2024-2025

STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: __65-001100___ Class #: 3

Superior

TO THE COUNTY BOARD AND COUNTY CLERK OF

Nuckolls County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,717,172.00	$ 5,717,172.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 565,657.00		$ 565,657.00
Special Building Fund	$ -	$ 295,655.00	$ 295,655.00
Qualified Capital Purpose Undertaking Fund	$ 202,020.00	$ -	$ 202,020.00
Total All Funds	$ 767,677.00	$ 6,012,827.00	$ 6,780,504.00

Outstanding Bonded Indebtedness as of September 1, 2024
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 1,840,000.00	Principal
$ 79,054.25	Interest
$ 1,919,054.25	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 609,875,661

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted.

Note: If budget is filed electroncially through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # __-____

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances)	AND REAL PROPERTY TAXES (Column 3)	RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL	BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,775,047.00	4,478,676.00	5,660,000.00	10,138,676.00	2,046,150.00	7,492,526.00	9,538,676.00	600,000.00	10,138,676.00
Depreciation	485,284.00	635,284.00		635,284.00			635,284.00		635,284.00
Employee Benefit	5,512.00	81,500.00		81,500.00			81,500.00	-	81,500.00
Contingency	-	-		-			-		-
Activities	199,306.00	502,306.00		502,306.00			330,861.00	171,445.00	502,306.00
School Nutrition	5,713.00	371,291.00		371,291.00			371,291.00	-	371,291.00
Bond	687,612.00	709,912.00	560,000.00	1,269,912.00			1,269,912.00	-	1,269,912.00
Special Building	95,341.00	175,841.00	292,698.00	468,539.00			468,539.00		468,539.00
Qualified Capital Purpose Undertaking	81,457.00	83,557.00	200,000.00	283,557.00			283,557.00	-	283,557.00
Cooperative	-	125,000.00		125,000.00			125,000.00	-	125,000.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,345,272.00	7,163,367.00	6,712,698.00	13,876,065.00	2,046,150.00	7,492,526.00	13,104,620.00	771,445.00	13,876,065.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) (Total Of All Bond Funds)	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,660,000.00	560,000.00	292,698.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	57,172.00	5,657.00	2,957.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,717,172.00	565,657.00	295,655.00	202,020.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate expeeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,018,332.00	$ 206,850.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
450,000.00	197,612.00	10,341.00	31,457.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # _65-001100___
Superior

2024-2025 BUDGET ADOPTED									
	BEGINNING BALANCE	RESOURCES BEFORE PROPERTY	AND REAL PROPERTY	RESOURCES AVAILABLE	BUDGET OF DISBURSEMENTS	BUDGET OF DISBURSEMENTS	BUDGET OF DISBURSEMENTS	CASH RESERVE (Column 6)	REQUIREMENTS (Col 7 + Col 8)
General	4,975,047.00	4,478,676.00	5,660,000.00	10,138,676.00	2,046,150.00	7,492,526.00	9,538,676.00	600,000.00	10,138,676.00
Depreciation	485,284.00	535,284.00		635,284.00			635,284.00		635,284.00
Employee Benefit	5,512.00	81,500.00		81,500.00			81,500.00	-	81,500.00
Contingency	-	-		-			-		-
Activities	199,306.00	503,306.00		502,306.00			330,861.00	171,445.00	502,306.00
School Nutrition	5,713.00	371,291.00		371,291.00			371,291.00	-	371,291.00
Bond	697,612.00	709,912.00	560,000.00	1,269,912.00			1,269,912.00	-	1,269,912.00
Special Building	95,341.00	175,841.00	292,698.00	468,539.00			468,539.00		468,539.00
Qualified Capital Purpose Undertaking	81,457.00	83,557.00	200,000.00	283,557.00			283,557.00	-	283,557.00
Cooperative	-	125,000.00		125,000.00			125,000.00	-	125,000.00
Student Fee	1,980.00	1,980.00		1,980.00			1,980.00	-	1,980.00
									-
TOTAL ALL FUNDS	3,347,252.00	7,165,347.00	6,712,698.00	13,878,045.00	2,046,150.00	7,492,526.00	13,106,600.00	771,445.00	13,878,045.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,660,000.00	560,000.00	292,698.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	57,172.00	5,657.00	2,957.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,717,172.00	565,657.00	295,655.00	202,020.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,018,332.00	$ 206,850.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
450,000.00	197,612.00	10,341.00	31,457.00

County-District # __-____

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,078,273.00	5,831,887.00	4,100,000.00	9,931,887.00	1,666,200.00	6,490,640.00	8,156,840.00	1,775,047.00
Depreciation	506,452.00	586,452.00		586,452.00			101,168.00	485,284.00
Employee Benefit	5,512.00	77,258.00		77,258.00			71,746.00	5,512.00
Contingency	-	-		-			-	-
Activities	171,445.00	499,306.00		499,306.00			300,000.00	199,306.00
School Nutrition	5,713.00	328,769.00		328,769.00			323,056.00	5,713.00
Bond	681,781.00	739,453.00	488,212.00	1,227,665.00			530,053.00	697,612.00
Special Building	608,841.00	705,341.00	140,000.00	845,341.00			750,000.00	95,341.00
Qualified Capital Purpose Undertaking	81,457.00	868,953.00	200,000.00	1,068,953.00			987,496.00	81,457.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,139,474.00	9,637,419.00	4,928,212.00	14,565,631.00	1,666,200.00	6,490,640.00	11,220,359.00	3,345,272.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	**220,000.00**

County-District # _65-001100___

Superior

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,078,273.00	5,831,887.00	4,100,000.00	9,931,887.00	1,666,200.00	6,490,640.00	8,156,840.00	1,775,047.00
Depreciation	506,452.00	586,452.00	[redacted]	586,452.00	[redacted]		101,168.00	485,284.00
Employee Benefit	77,244.00	77,258.00		77,258.00			71,746.00	5,512.00
Contingency	-	-		-			-	-
Activities	154,093.00	499,306.00		499,306.00			300,000.00	199,306.00
School Nutrition	53,473.00	328,769.00		328,769.00			323,056.00	5,713.00
Bond	681,781.00	739,453.00	488,212.00	1,227,665.00			530,053.00	697,612.00
Special Building	608,841.00	705,341.00	140,000.00	845,341.00			750,000.00	95,341.00
Qualified Capital Purpose Undertaking	881,186.00	946,424.00	122,529.00	1,068,953.00			987,496.00	81,457.00
Cooperative	-	-	[redacted]	-			-	-
Student Fee	1,980.00	1,980.00		1,980.00			-	1,980.00
				-				-
TOTAL ALL FUNDS	5,043,323.00	9,716,870.00	4,850,741.00	14,567,611.00	1,666,200.00	6,490,640.00	11,220,359.00	3,347,252.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	220,000.00

(13,232.00)

County-District # __-____

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,309,900.00	5,305,235.00	4,220,870.00	9,526,105.00	1,511,718.00	5,936,114.00	7,447,832.00	2,078,273.00
Depreciation	567,417.00	569,623.00		569,623.00			63,171.00	506,452.00
Employee Benefit	77,244.00	77,258.00		77,258.00			71,746.00	5,512.00
Contingency	-	-		-			-	-
Activities	154,093.00	499,307.00		499,307.00			327,862.00	171,445.00
School Lunch	53,473.00	328,770.00		328,770.00			323,057.00	5,713.00
Bond	665,592.00	723,622.00	488,212.00	1,211,834.00			530,053.00	681,781.00
Special Building	1,743,538.00	1,804,051.00	425,431.00	2,229,482.00			1,620,641.00	608,841.00
Qualified Capital Purpose Undertaking	881,186.00	894,656.00	122,529.00	1,017,185.00			935,728.00	81,457.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,452,443.00	10,202,522.00	5,257,042.00	15,459,564.00	1,511,718.00	5,936,114.00	11,320,090.00	4,139,474.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES
$ 259,741.00

County-District # _65-001100___

Superior

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,309,900.00	5,305,235.00	4,220,870.00	9,526,105.00	1,511,718.00	5,936,114.00	7,447,832.00	2,078,273.00
Depreciation	567,417.00	569,623.00	[redacted]	569,623.00	[redacted]		63,171.00	506,452.00
Employee Benefit	95,586.00	135,616.00		135,616.00			58,372.00	77,244.00
Contingency	-	-		-			-	-
Activities	138,178.00	490,213.00		490,213.00			336,120.00	154,093.00
School Lunch	79,475.00	387,972.00		387,972.00			334,499.00	53,473.00
Bond	665,592.00	723,622.00	488,212.00	1,211,834.00			530,053.00	681,781.00
Special Building	1,743,538.00	1,804,051.00	425,431.00	2,229,482.00			1,620,641.00	608,841.00
Qualified Capital Purpose Undertaking	513.00	1,287,969.00	6.00	1,287,975.00			406,789.00	881,186.00
Cooperative	-	-	[redacted]	-			-	-
Student Fee	-	1,980.00		1,980.00			-	1,980.00
				-				-
TOTAL ALL FUNDS	$ 5,600,199.00	10,706,281.00	5,134,519.00	15,840,800.00	1,511,718.00	5,936,114.00	10,797,477.00	5,043,323.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	259,741.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Superior Public Schools**
ADDRESS	**601 W. 8th ST**
CITY & ZIP CODE	**Superior, NE 68978**
TELEPHONE	**(402)879-3257**
WEBSITE	www.superiorwildcats.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Peggy Meyer	John Whetzal	John Whetzal
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	(402)879-1304	(402)879-3257	(402)879-3257
EMAIL ADDRESS	pmeyer@superiorwildcats.org	jwhetzal@superiorwildcats.org	jwhetzal@superiorwildcats.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

Superior

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,848,485.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

4,220,690.00 (2024 Real Growth Value per Assessor) / 523,264,229.00 (Prior Year Total Real Property Valuation per Assessor) = 0.81 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.81 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 164,342.43

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 6,012,827.43
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 6,012,827.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Instructions:
Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is less than line (6), your political subdivision is not required to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

LB 727, Sec. 49 (2023) Removed the amount to be levied for the payment of principal and interest on bonds issued by a School District from the definition of Property Tax Request.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # __65-001100____

Superior

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	$ 13,000.00
20	**Retirement Contribution Increase**	$ 102,592.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 115,592.00

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Superior
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,717,172.00	565,657.00	295,655.00	202,020.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	565,657.00		202,020.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	565,657.00	-	202,020.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,717,172.00	-	295,655.00	-
14	Assessed Valuation	609,875,661	609,875,661	609,875,661	609,875,661
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.937432	0.000000	0.048478	0.000000
16	Total Levy for Compliance	0.985910			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy	
General Fund	$ 5,717,172.00	$ 609,875,661	0.937432	
Special Building Fund	$ 295,655.00	$ 609,875,661	0.048478	
Bond Fund	$ 565,657.00	$ 609,875,661	0.092750	
Bond Fund	$ -	$ 609,875,661	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 609,875,661	0.000000	
QCPUF Fund	$ 202,020.00	$ 609,875,661	0.033125	
QCPUF Fund	$ -	$ 609,875,661	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 609,875,661	0.000000	
	$ -	$ 609,875,661	0.000000	
	$ -	$ 609,875,661	0.000000	
	$ -	$ 609,875,661	0.000000	
	$ -	$ 609,875,661	0.000000	
	$ -	$ 609,875,661	0.000000	
Total	$ 6,780,504.00		$ 1.111785	

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that Superior Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____, Room in _____, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 175,000.00	$ 175,000.00	$ 350,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ -	$ -	$ -
• *Bonus/Incentive/Performance Pay*	$ -	$ -	$ -
• *Stipends*	$ -	$ -	$ -
• *All other costs not mentioned above*	$ -	$ -	$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 19,949.00	$ 19,949.00	$ 39,898.00
• *Cafeteria Plan Stipend*	$ -	$ -	$ -
• *Cash in lieu of insurance*	$ -	$ -	$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***If paid by the district***	$ -	$ -	$ -
• *District's share of retirement, FICA and Medicare*	$ 30,775.00	$ 31,360.00	$ 62,135.00
• *IRS value of housing allowance*	$ -	$ -	$ -
• *IRS value of vehicle allowance*	$ -	$ -	$ -
• *Additional leave days*	$ -	$ -	$ -
• *Annuities*	$ -	$ -	$ -
• *Service credit purchase*	$ -	$ -	$ -
• *Association / Membership dues*	$ 1,500.00	$ 1,500.00	$ 3,000.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 600.00	$ 1,200.00
• *Relocation reimbursement*	$ -	$ -	$ -
• *Travel allowance/Reimbursement*	$ -	$ -	$ -
• *Mileage Allowance*	$ -	$ -	$ -
• *Educational tuition assistance*	$ -	$ -	$ -
• *All other benefit costs not mentioned above*	$ -	$ -	$ -
Totals:	$ 227,824.00	$ 228,409.00	$ 456,233.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	*Item*	*Description*
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to $117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL
PO BOX 288
SUPERIOR NE 68978

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SUPERIOR 11 GENERAL	3	65-0011		422,589,878	4,185,365	361,093,122	1.16

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I SUSAN M ROGERS, NUCKOLLS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Susan M Rogers
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL
PO BOX 288
SUPERIOR NE 68978-0288

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SUPERIOR 11 BOND		65-0011	422,589,878

I SUSAN M ROGERS, NUCKOLLS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Susan M Rogers
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk NUCKOLLS County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

(certification required on or before August 20th of each year)

To: Superior 11

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
Super SD 11N Gen	3	65-0011		$832,938	$0	$690,946	0.00000%
Superior SD 11N Sink	3	65-0011		$832,938	$0	$690,946	0.00000%
Superior 11N-QCPUF	3	65-0011		$832,938	$0	$690,946	0.00000%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I Amy C Peterson, Thayer County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Amy C Peterson

(signature of county assessor)

08/14/2024

(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer County, NE County

Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

(certification required on or before August 20th of each year)

To: Superior 11 Bond

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
Superior SD 11 Bond	N/A	65-0011	$832,938

I Amy C Peterson, Thayer County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

THAYER COUNTY ASSESSOR AMY C. PETERSON Seal HEBRON, NEBRASKA

Amy C Peterson

(signature of county assessor)

08/14/2024

(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL, SUPERINTENDENT
PO BOX 288
SUPERIOR NE 68978

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ª
SUPERIOR	3	65-0011		186,452,845	35,325	161,480,160	0.02

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

ª Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I TAMI SCHEUNEMAN, WEBSTER County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where school district is headquartered, if different county, NUCKOLLS County

ª *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL, SUPERINTENDENT
PO BOX 288
TO: SUPERIOR NE 68978

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SUPERIOR SC BOND		65-0011	186,452,845

I TAMI SCHEUNEMAN, WEBSTER County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where school district is headquartered, if different county, NUCKOLLS County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011
SUPERIOR PUBLIC SCHOOLS
SUPERIOR, NEBRASKA
September 9, 2024

Matt Bargen: Present, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Present. Present: 6.
Posted Locations:

- The Superior Express
- Superior Public Schools
- https://www.superiorwildcats.org/

Posted Dates: 08/30/20204Superior Public Schools and https://www.superiorwildcats.org/
09/05/2024 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:30 p.m. by Peggy Meyer

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

2. Regular Meeting Agenda

2.1. Public Participation

2.2. Student Ambassador Report

Lexi Primus gave the student ambassador report including recent happenings at Superior High School.

2.3. Presentations - Staff/Students

Logan, Cody and Steph gave a presentation for the Facility One program.

2.4. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Luke Meyers and a second by Krista Tatro.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

Meyers and a second by Matt Sullivan.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

2.10. Policy #5003 Revision

The board discussed the need to update activities handbook to correspond with policy 5003.

3. Discussion Items

3.1. September Board quicks

3.2. Principals' and Activities/Athletic Director's Reports

Mrs. Parks gave the secondary principal report and Mrs. Fierstein gave the elementary principal report. Steph reported on the fall sports numbers and classification.

3.3. Superintendent's Report

Mr. Whetzal gave the superintendent report. Discussion on how to dispose of property. Buildings and grounds committee will look at property.

3.4. Report from Board Committees

3.5. Policy Review - Policies 3005 - 3013

Board reviewed policies 3005 through 3013. There were no changes.

4. Correspondence

5. Items for Next Board Meeting

SEA Recognition, AI Policy, Curriculum, MTSS

6. Executive Session

Motion to move to executive session at 9:07 p.m. for discussion of personnel for the protection of public interest carried with a motion by Luke Meyers and a second by Matt Sullivan.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

7. Reconvene to regular session

Motion to reconvene to regular session at 9:34 p.m. carried with a motion by Brad Biltoft and a second by Krista Tatro.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan:

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-01

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Superior passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Superior resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	5,717,172.00
Bond Fund:	$	565,657.00
Special Building Fund:	$	295,655.00
Qualified Capital Purpose Undertaking Fund:	$	202,020.00

2. The total assessed value of property differs from last year's total assessed value by 10.04 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.078213 per $100 of assessed value.

4. Superior proposes to adopt a property tax request that will cause its tax rate to be 1.111785 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Superior will increase (or decrease) last year's budget by -0.59 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Luke Meyers, seconded by Krista Tatro to adopt Resolution #2024-01.

Voting yes were:	Voting no were:
Matt Sullivan	
Krista Tatro	
Matt Bargen	
Brad Biltoft	
Peggy Meyer	
Luke Meyers	

Dated this 9th day of September, 2024

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Nuckolls County School District 65-0011**, commonly known as **Superior Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 9 day of September, 2024.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0533065

State of Nebraska }
Nuckolls County } ss.

W.A. Blauvelt, being first duly sworn, deposes and says that he is the publisher of The Superior Express, a weekly newspaper of general circulation, printed in the English language in the City of Superior, Nuckolls County, Nebraska; that the said paper is printed wholly in the office of the affiant in the City of Superior, aforesaid; that it has a bona fide circulation of more than three hundred copies weekly; that it has been published and circulated within the said county for more than 52 weeks prior to the first publication of the attached notice and that it has in every way complied with the statutory requirement for a legal newspapaer; that the annexed notice was published in the

said paper for 1 consecutive weeks, the first publication being on the

29th day of Aug, 2024 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #166.50. WAB

Subscribed and sworn to before me on this

29th day of Aug, 2024.

Reta I. Boswell
Notary Public

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2025

spc #20246 (1.23)

Notice of Special Hearing To Set Final Tax Request

Superior (_65-001100___) in Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9 day of, September 2024 at Immediately following the budget hearing o'clock P.M., at High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	554,212,197	609,675,661	10%

2023-2024 Budget Information

Fund	2023-2024	2023	Property Tax Rate
General Fund	6,679,656.00	1,015182	0.922526
Bond Fund(s) K - 12	1,207,791.00	0.102065	0.092750
Special Building Fund	1,495,720.00	0.040097	0.036437
Qualified Capital Purpose Undertaking Fund K - 12	245,576.00	0.029161	0.026500
Total	11,628,743.00	1.186505	1.078213

2024-2025 Budget Information

2024-2025	2024-2025	Proposed	Change	Change in
9,538,676.00	5,717,172.00	0.937432	-8%	10%
1,269,912.00	565,657.00	0.092750	-9%	5%
468,539.00	295,655.00	0.048478	21%	-69%
283,557.00	202,020.00	0.033125	149% 0	
11,560,684.00	6,780,504.00	1.111785	-6%	-1%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Superior (__65-001100____) in Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9 day of September, 2024 at 7:00 o'clock, P.M., at High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,447,832.00	$ 8,156,840.00	$ 9,538,676.00	$ 600,000.00	$ 4,478,676.00	$ 5,717,172.00
Depreciation	$ 63,171.00	$ 101,168.00	$ 635,284.00		$ 635,284.00	
Employee Benefit	$ 58,372.00	$ 71,746.00	$ 81,500.00		$ 81,500.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 336,120.00	$ 300,000.00	$ 330,861.00	$ 171,445.00	$ 502,306.00	
School Nutrition	$ 334,499.00	$ 323,056.00	$ 371,291.00		$ 371,291.00	
Bond	$ 530,053.00	$ 530,053.00	$ 1,269,912.00		$ 709,912.00	$ 565,657.00
Special Building	$ 1,620,641.00	$ 750,000.00	$ 468,539.00		$ 175,841.00	$ 295,655.00
Qualified Capital Purpose Undertaking	$ 406,789.00	$ 987,496.00	$ 283,557.00		$ 83,557.00	$ 202,020.00
Cooperative	$ -	$ -	$ 125,000.00		$ 125,000.00	
Student Fee	$ -	$ -	$ 1,980.00		$ 1,980.00	
TOTALS	$ 10,797,477.00	$ 11,220,359.00	$ 13,106,600.00	$ 771,445.00	$ 7,165,347.00	$ 6,780,504.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 767,677.00	$ 6,012,827.00	$ 6,780,504.00

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011
SUPERIOR PUBLIC SCHOOLS
SUPERIOR, NEBRASKA
September 9, 2024

Matt Bargen: Present, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Present. Present: 6.
Posted Locations:

- The Superior Express
- Superior Public Schools
- https://www.superiorwildcats.org/

Posted Dates: 08/30/20204Superior Public Schools and https://www.superiorwildcats.org/
09/05/2024 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:30 p.m. by Peggy Meyer

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

2. Regular Meeting Agenda

2.1. Public Participation

2.2. Student Ambassador Report

Lexi Primus gave the student ambassador report including recent happenings at Superior High School.

2.3. Presentations - Staff/Students

Logan, Cody and Steph gave a presentation for the Facility One program.

2.4. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Luke Meyers and a second by Krista Tatro.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

Meyers and a second by Matt Sullivan.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

2.10. Policy #5003 Revision

The board discussed the need to update activities handbook to correspond with policy 5003.

3. Discussion Items

3.1. September Board quicks

3.2. Principals' and Activities/Athletic Director's Reports

Mrs. Parks gave the secondary principal report and Mrs. Fierstein gave the elementary principal report. Steph reported on the fall sports numbers and classification.

3.3. Superintendent's Report

Mr. Whetzal gave the superintendent report. Discussion on how to dispose of property. Buildings and grounds committee will look at property.

3.4. Report from Board Committees

3.5. Policy Review - Policies 3005 - 3013

Board reviewed policies 3005 through 3013. There were no changes.

4. Correspondence

5. Items for Next Board Meeting

SEA Recognition, AI Policy, Curriculum, MTSS

6. Executive Session

Motion to move to executive session at 9:07 p.m. for discussion of personnel for the protection of public interest carried with a motion by Luke Meyers and a second by Matt Sullivan.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

7. Reconvene to regular session

Motion to reconvene to regular session at 9:34 p.m. carried with a motion by Brad Biltoft and a second by Krista Tatro.
Matt Bargen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan:

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-01

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Superior passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Superior resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	5,717,172.00
Bond Fund:	$	565,657.00
Special Building Fund:	$	295,655.00
Qualified Capital Purpose Undertaking Fund:	$	202,020.00

2. The total assessed value of property differs from last year's total assessed value by 10.04 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.078213 per $100 of assessed value.

4. Superior proposes to adopt a property tax request that will cause its tax rate to be 1.111785 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Superior will increase (or decrease) last year's budget by -0.59 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Luke Meyers, seconded by Krista Tatro to adopt Resolution #2024-01.

Voting yes were:	Voting no were:
Matt Sullivan	
Krista Tatro	
Matt Bargen	
Brad Biltoft	
Peggy Meyer	
Luke Meyers	

Dated this 9th day of September, 2024

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Nuckolls County School District 65-0011**, commonly known as **Superior Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 9 day of September, 2024.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Superior

SUBDIVISION NAME

Nuckolls

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Brodstone Healthcare	2024-2025 School Year	Health and Mental Health Services and OT Services
ESU #9	2024-2025 School Year	Special Education Services
City of Superior	2024-2025 School Year	Gas Purchase Pricing

District Number: 65-0011-000
District Name: SUPERIOR PUBLIC SCHOOLS
District Phone: (402)879-3257

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
NDE Forms.pdf (UploadFile_DisplayFile.aspx?ID=21102)	9/11/2024 2:54:15 PM
NDE Budget Documents.pdf (UploadFile_DisplayFile.aspx?ID=21203)	9/13/2024 4:21:46 PM

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	6,685,339
Access to Prior Year's Unused Budget Authority [Maximum Amount: $3,595]	**A-355**	3,595
Total Adjusted Budget Authority	A-361	6,688,934
Total Allowable Budget Authority	A-780	6,688,934

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	9,538,676
2024/25 Special Grant Funds	B-110	688,000
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	2,046,150
2024/25 General Fund Lid Exclusions	**B-130**	115,592
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,688,934
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	3,595
2024/25 General Fund Expenditure Growth	B-162	3,595
Adjusted Unused Budget Authority	B-165	0

2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	4,292,404
2024/25 General Fund Necessary Cash Reserve	C-300	600,000
2024/25 Depreciation Fund Total Requirements	C-310	635,284
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,235,284

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	609,875,661

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	5,683,832
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	533,947
Enter the amount approved by the School Board.	D-140	533,947
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	6,217,779
2024/25 Property Tax Request General Fund	D-210	5,717,172
2024/25 Property Tax Request Special Building Fund	D-220	295,655
2024/25 Total Property Tax Request	D-230	6,012,827
2024/25 Unused Property Tax Request Authority	D-240	204,952
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	250,000

Recalculate LC-2 after making changes to individual lines *(Form not saved)* — Recalculate LC-2

District Approval / Amend LC-2 *(Use to submit amended LC-2)* — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

District Number: 65-0011-000
District Name: SUPERIOR PUBLIC SCHOOLS
District Phone: (402)879-3257

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	688,000

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:

Theresa Haarberg at theresa.haarberg@nebraska.gov

NDE 03-056
Revised 6/2024

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	8,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	190,000
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	200,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0

ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	50,000
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	25,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	5,000
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	10,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	150,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0

Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	35,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	5,000
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0

Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0